

## **ABSTRACT**

This research is meant to describe the performance measurement model at PDAM Surya Sembada Surabaya city by using balanced scorecard method. The data collection technique has been done by performing documentation and interview technique, meanwhile the data analysis technique has been conducted by using descriptive qualitative approach.

Based on the result of the discussion and the analysis shows that: financial perspective i.e. return on assets (ROA), return on equity (ROE), and current ratio have obtained company with good performance. The implementation of vision and mission on customer perspective which is related to increase the customer satisfaction has experience enhancement. Meanwhile, the measurement of internal business process perspective has been conducted by using Uncountable Water Rate (UWR), in order to measure the loss of water in its distribution to the customers shows a better performance. Meanwhile, the learning and growth perspective can be seen from the productivity and the retention of the employees which generates good performance. Even though, the performance of the company which is based on four perspectives shows good performance, but the improvement of relevant performance measurement model is required, in line with the dynamic of business environment in the future.

**Keywords:** Balanced scorecard, perspective of financial, perspective of customer, perspective of internal business, perspective of learning and growth.

## INTISARI

Tujuan penelitian ini adalah untuk mendeskripsikan model pengukuran kinerja pada PDAM Surya Sembada Kota Surabaya dengan metode *balanced scorecard*. Teknik pengumpulan data yang digunakan dalam penelitian teknik documenter dan wawancara, sedangkan teknik analisis data menggunakan pendekatan kualitatif deskriptif.

Berdasarkan hasil analisis dan pembahasan menunjukkan bahwa: perspektif keuangan, yaitu *return on assets* (ROA), *return on equity* (ROE), dan *current ratio* (rasio lancar) diperoleh hasil kinerja perusahaan yang baik. Pada perspektif pelanggan, pelaksanaan visi dan misi yang berakitan dengan peningkatan kepuasan pelanggan mengalami peningkatan. Sedangkan pada pengukuran perspektif proses bisnis internal dengan menggunakan *Uncountable Water Rate* (UWR), yang mengukur seringnya perusahaan mengalami kehilangan air dalam distribusi air kepada pelanggan menunjukkan kinerja yang semakin baik. Sementara untuk perspektif pembelajaran dan pertumbuhan, dilihat dari produktivitas karyawan dan retensi karyawan menghasilkan kinerja yang baik. Meskipun kinerja perusahaan berdasarkan empat perspektif menunjukkan kinerja yang baik, namun demikian tetap diperlukan pengembangan model pengukuran kinerja yang relevan, sejalan dengan dinamika lingkungan bisnis dimasa mendatang.

Kata kunci: *Balanced scorecard*, Perspektif Keuangan, Perspektif Pelanggan, Perspektif Bisnis Internal, Perspektif Pembelajaran Dan Pertumbuhan.